

MAY 19 2008

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FACSIMILE COVER LETTER

To: Commissioner for Patents
Examiner Rutao Wu

Firm: U.S. Patent and Trademark Office
Art Unit 3628

Facsimile: (571) 273-8300

From: Thomas F. Presson

Date: May 19, 2008

Re: FLH Ref No.: 450100-03393
Serial No: 09/931,660

Number of Pages: 3
(including cover page)

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PATENT
450100-03393**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant : Shin Iima Notice of Allowance
Dated: 03/11/2008

Serial No. : 09/931,660

Filed : August 16, 2001

For : INFORMATION-PROCESSING APPARATUS,
INFORMATION-PROCESSING METHOD, ACCOUNTING-
PROCESSING APPARATUS, ACCOUNTING-
PROCESSING METHOD AND RECORDING MEDIUM

Examiner : Wu, Rutao

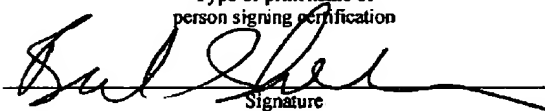
Art Unit : 3628

Confirmation No. : 3348

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RESPONSE TO EXAMINER'S STATEMENT OF REASONS FOR ALLOWANCE

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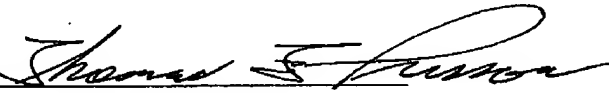
This is in response to the Examiner's Statement of Reasons for Allowance, which
accompanied the Notice of Allowance mailed March 11, 2008. To the extent the Examiner's

PATENT
450100-03393

Statement of Reasons for Allowance states, implies or is construed to mean that the claims are allowable over the prior art of record because the Examiner believes the claims should be interpreted to include one or more features or limitations not recited therein, Applicant's attorney disagrees with such an interpretation. Moreover, it is Applicant's contention that there is no particular limitation in the allowed claims that is more critical than any other. The issuance of the Examiner's Statement of Reasons for Allowance should not be construed as a surrender by Applicant of any subject matter. It is the intent of Applicant, by his attorney, to construe the allowed claims so as to cover the invention disclosed in the instant application and all equivalents to which the claimed invention is entitled.

Respectfully submitted,

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